

Serial No. Not Assigned Yet

Filing Date: 2/15/02 by Express Mail No. EL EL626415956US

25. (Amended) The method of claim 24, wherein said network environment comprises the Internet, said seller comprises a website, and said buyer comprises a personal communication device.

31. (Amended) The system of claim 30, further comprising a location identification system configured to identify a location of said mobile communication device.

32. (Amended) The system of claim 31, wherein said location identification system comprises a spatial location and a positional location.

35. (Amended) The system of claim 34, further comprising a third-party payment facilitator in communication with at least one of said personal communication devices and said tax information system.

36. (Amended) The system of claim 35, wherein said tax information system receiving a location data from at least one of said first personal communication device, said second personal communication device, or said third-party payment facilitator.